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GLIKIN BROTHERS, INC.

DISTRIBUTORS OF TOBACCO AND CANDY
2 JOSEPH STREET NEWARK, NEW JERSEY 07105
(201) 344-0500
FAX (201) 817-9325

July 11, 1996

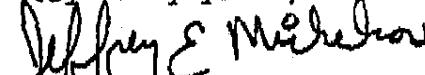
Mr. Dave Wilmessler
R.J. Reynolds Tobacco Company
PO Box 2959
Winston-Salem, North Carolina 27102

Dear Dave:

Let me express my sincere appreciation for being invited to the RJR Golf Outing at Cape Cod. The company, facilities, lodging, food and golf all combined to provide a very enjoyable experience.

I look forward to seeing you at the AWMA Convention in Washington.

Very truly yours,



JEFFREY E. MICHELSON
President

JEM:me

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